WHAT IS CLAIMED IS:

1. A pivotal counter assembly for a shoe comprising:

a base having a top, a bottom, a rear, a cavity defined in the rear and multiple threaded holes defined in the bottom;

a pivot pivotally mounted in the cavity in the base with a pivot pin and having a top, an outer surface and a pivotal hole with an inner surface axially defined in the pivot;

a curved counter plate extending upward from the top of the pivot;

a torsion spring mounted around the pivot pin, received in the pivotal hole in the pivot and having two ends connected respectively to the base and the pivot to provide a recoil force to the pivot;

a push button slidably mounted in the cavity in the base and having a proximal end extending into the cavity and corresponding to the pivot and a distal end extending out from the cavity;

an engaging device mounted between the proximal end of the push button and the outer surface of the pivot to keep the pivot from rotating relative to the base and to hold the counter plate at a desired position; and

a biasing member mounted between the push button and the base to provide a restitution force to the push button.

2. The pivotal counter assembly as claimed in claim 1, wherein the engaging device comprises

two engaging recesses longitudinally defined in the outer surface of the pivot; and

an engaging tooth formed on the proximal end of the push button and

selectively engaging with the one of the engaging recesses in the pivot.

3. The pivotal counter assembly as claimed in claim 2, wherein the push button has a pushed plate vertically formed on and extending from the distal end.

4. The pivotal counter assembly as claimed in claim 2, wherein the push button has a hole defined in the proximal end for receiving one end of the biasing member.

5. The pivotal counter assembly as claimed in claim 1, wherein

the pivot has a groove longitudinally defined in the inner surface of the pivotal hole;

the base has two tabs separate to each other to define a gap between the tabs; and

the torsion spring has two legs extending respectively from the two ends and received respectively in the groove in the pivot and the gap in the base.

6. The pivotal counter assembly as claimed in claim 1, wherein the base further has a flange extending along the top and the rear.